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UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

\* \* \*

UNITED STATES OF AMERICA

Plaintiff,

v.

PAUL S. JENSEN,

Defendant.

3:06-cr-0049-LRH-RAM

ORDER

Before the court is defendant Paul S. Jensen's ("Jensen") motion to show satisfaction of restitution. Doc. #87.<sup>1</sup> The United States filed an opposition to the motion. Doc. #88.

**I. Facts and Background**

On October 26, 2006, Jensen entered a plea of guilty to attempting to evade and defeat an assessment of income tax in violation of 26 U.S.C. § 7201. Doc. #73. On October 16, 2007, Jensen was sentenced to eight (8) months incarceration and restitution in the amount of \$200,970.00. Doc. #82. After reaching a separate satisfaction of tax assessment debt with the Internal Revenue Service, Jensen filed the present motion for satisfaction of restitution. Doc. #87.

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<sup>1</sup> Refers to the court's docketing number.

1     **II.     Discussion**

2             In his motion, Jensen contends that the separately reached Offer in Compromise constitutes  
3 a satisfaction of his outstanding tax obligations, and therefore, the court should issue an order that  
4 Jensen has satisfied the \$200,970.00 restitution amount. *See* Doc. #87. The court disagrees.

5             The order of restitution was issued as part of Jensen's punishment and cannot be  
6 compromised by the Internal Revenue Service in a separately negotiated Offer in Compromise as  
7 the IRS was without authority to compromise the amount of restitution. *See* 26 U.S.C. § 7122(a)  
8 (stating that once a matter has been referred to the Department of Justice for criminal prosecution,  
9 only the Secretary of the Department of Justice or the Attorney General, or his delegate, may  
10 compromise any amount of restitution); *see also, Faust v. United States*, 101 F.3d 675  
11 (Fed. Cir. 1996). Therefore, the court finds that defendant Jensen has not satisfied the amount of  
12 restitution and shall deny his motion accordingly.

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14             IT IS THEREFORE ORDERED that defendant's motion to show satisfaction of restitution  
15 (Doc. #87) is DENIED.

16             IT IS SO ORDERED.

17             DATED this 28th day of January, 2013.



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20 LARRY R. HICKS  
21 UNITED STATES DISTRICT JUDGE  
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